

**SEC. 2. SURTAX ON MILLIONAIRES.**

(a) IN GENERAL.—Subchapter A of chapter 1 of the Internal Revenue Code of 1986 is amended by adding at the end the following new part:

**“PART VIII—SURTAX ON MILLIONAIRES**

“Sec. 59B. Surtax on millionaires.

**“SEC. 59B. SURTAX ON MILLIONAIRES.**

“(a) GENERAL RULE.—In the case of a taxpayer other than a corporation for any taxable year beginning after 2012 and before 2014, there is hereby imposed (in addition to any other tax imposed by this subtitle) a tax equal to 2 percent of so much of the modified adjusted gross income of the taxpayer for such taxable year as exceeds \$1,000,000 (\$500,000, in the case of a married individual filing a separate return).

“(b) MODIFIED ADJUSTED GROSS INCOME.—For purposes of this section—

“(1) IN GENERAL.—The term ‘modified adjusted gross income’ means adjusted gross income reduced by the excess of—

“(A) gross income from a small business (as defined in section 6654(d)(1)(D)(iii))—

“(i) which is not a passive activity with respect to the taxpayer (within the meaning of section 469(c)), and

“(ii) which pays wages to at least 1 full-time equivalent employee (as defined in section 45R(d)(2)), other than the taxpayer, the taxpayer’s spouse, or an individual who bears a relationship to the taxpayer described in section 152(d)(2), over

“(B) the deductions which are properly allocable to such income.

“(2) AGGREGATION RULE.—All persons treated as a single employer under subsection (a) or (b) of section 52 or subsection (m) or (o) of section 414 shall be treated as one employer for purposes of paragraph (1)(A).

“(3) REGULATIONS.—The Secretary shall prescribe regulations similar to the regulations under section 469(l) for determining the income that is taken into account under paragraph (1)(A).

“(c) SPECIAL RULES.—

“(1) NONRESIDENT ALIEN.—In the case of a nonresident alien individual, only amounts taken into account in connection with the tax imposed under section 871(b) shall be taken into account under this section.

“(2) CITIZENS AND RESIDENTS LIVING ABROAD.—The applicable dollar amount under subsection (a) shall be decreased by the excess of—

“(A) the amounts excluded from the taxpayer’s gross income under section 911, over

“(B) the amounts of any deductions or exclusions disallowed under section 911(d)(6) with respect to the amounts described in subparagraph (A).

“(3) CHARITABLE TRUSTS.—Subsection (a) shall not apply to a trust all the unexpired interests in which are devoted to one or more of the purposes described in section 170(c)(2)(B).

“(4) NOT TREATED AS TAX IMPOSED BY THIS CHAPTER FOR CERTAIN PURPOSES.—The tax imposed under this section shall not be treated as tax imposed by this chapter for purposes of determining the amount of any credit under this chapter or for purposes of section 55.”.

(b) CLERICAL AMENDMENT.—The table of parts for subchapter A of chapter 1 of the Internal Revenue Code of 1986 is amended by adding at the end the following new item:

“PART VIII. SURTAX ON MILLIONAIRES.”.

(c) SECTION 15 NOT TO APPLY.—The amendment made by subsection (a) shall not be treated as a change in a rate of tax for purposes of section 15 of the Internal Revenue Code of 1986.

(d) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2012.

**AUTHORITY FOR COMMITTEES TO MEET****COMMITTEE ON BANKING, HOUSING, AND URBAN AFFAIRS**

Mr. SANDERS. Mr. President, I ask unanimous consent that the Committee on Banking, Housing, and Urban Affairs be authorized to meet during the session of the Senate on July 24, 2012, at 10 a.m., to conduct a committee hearing entitled “Housing Partnerships in Indian Country.”

The PRESIDING OFFICER. Without objection, it is so ordered.

**COMMITTEE ON COMMERCE, SCIENCE, AND TRANSPORTATION**

Mr. SANDERS. Mr. President, I ask unanimous consent that the Committee on Commerce, Science, and Transportation be authorized to meet during the session of the Senate on July 24, 2012, at 2:30 p.m. in room 253 of the Russell Senate Office Building.

The Committee will hold a hearing entitled, “The Cable Act at 20.”

The PRESIDING OFFICER. Without objection, it is so ordered.

**COMMITTEE ON ENERGY AND NATURAL RESOURCES**

Mr. SANDERS. Mr. President, I ask unanimous consent that the Committee on Energy and Natural Resources be authorized to meet during the session of the Senate on July 31, 2012, at 10 a.m., in room 366 of the Dirksen Senate Office Building.

The PRESIDING OFFICER. Without objection, it is so ordered.

**COMMITTEE ON ENVIRONMENT AND PUBLIC WORKS AND SUBCOMMITTEE ON SUPERFUND, TOXICS, AND ENVIRONMENTAL HEALTH**

Mr. SANDERS. Mr. President, I ask unanimous consent that the Committee on Environment and Public Works and the Subcommittee on Superfund, Toxics, and Environmental Health be authorized to meet during the session of the Senate on July 24, 2012, at 10 a.m. in Dirksen 406 to conduct a joint hearing entitled, “Oversight of EPA Authorities and Actions to Control Exposures to Toxic Chemicals.”

THE PRESIDING OFFICER. Without objection, it is so ordered.

**COMMITTEE ON FOREIGN RELATIONS**

Mr. SANDERS. Mr. President, I ask unanimous consent that the Committee on Foreign Relations be authorized to meet during the session of the Senate on July 24, 2012, at 10 a.m., to hold a briefing entitled, “Intelligence Update on Syria.”

The PRESIDING OFFICER. Without objection, it is so ordered.

**SELECT COMMITTEE ON INTELLIGENCE**

Mr. SANDERS. Mr. President, I ask unanimous consent that the Select Committee on Intelligence be authorized to meet during the session of the Senate on July 24, 2012, at 2:30 p.m.

The PRESIDING OFFICER. Without objection, it is so ordered.

**SUBCOMMITTEE ON THE CONSTITUTION, CIVIL RIGHTS, AND HUMAN RIGHTS**

Mr. SANDERS. Mr. President, I ask unanimous consent that the Com-

mittee on the Judiciary, Subcommittee on the Constitution, Civil Rights, and Human Rights, be authorized to meet during the session of the Senate, on July 24, 2012, at 2:30 p.m., in room SH-216 of the Hart Senate Office Building, to conduct a hearing entitled “Taking Back Our Democracy: Responding to Citizens United and the Rise of Super PACs.”

The PRESIDING OFFICER. Without objection, it is so ordered.

**SUBCOMMITTEE ON FINANCIAL INSTITUTIONS AND CONSUMER PROTECTION**

Mr. SANDERS. Mr. President, I ask unanimous consent that the Committee on Banking, Housing, and Urban Affairs’ Subcommittee on Financial Institutions and Consumer Protection be authorized to meet during the session of the Senate, on July 24, 2012, at 2:30 p.m., to conduct a hearing entitled “Private Student Loans: Providing Flexibility and Opportunity to Borrowers?”

The PRESIDING OFFICER. Without objection, it is so ordered.

**SUBCOMMITTEE ON IMMIGRATION, REFUGEES, AND BORDER SECURITY**

Mr. SANDERS. Mr. President, I ask unanimous consent that the Committee on the Judiciary, Subcommittee on Immigration, Refugees, and Border Security, be authorized to meet during the session of the Senate, on July 24, 2012, at 10 a.m., in room SD-226 of the Dirksen Senate Office Building, to conduct a hearing entitled “Strengthening the Integrity of the Student Visa System by Preventing and Detecting Sham Educational Institutions.”

The PRESIDING OFFICER. Without objection, it is so ordered.

**PRIVILEGES OF THE FLOOR**

Mr. WHITEHOUSE. Mr. President, I ask unanimous consent that for the duration of today’s session, Varun Jain, a fellow in my office, be granted floor privileges.

The PRESIDING OFFICER. Without objection, it is so ordered.

Mr. BAUCUS. Mr. President, I ask unanimous consent that Kirk Porter, Andras Varhelyi, Talitha James, Alison Albers, and Eric Hageman, staff of the Finance Committee, be granted the privilege of the floor during consideration of S. 3412.

The PRESIDING OFFICER. Without objection, it is so ordered.

**INDIAN LAW ENFORCEMENT REFORM ACT**

Mr. BENNET. Mr. President, I ask unanimous consent the Committee on Indian Affairs be discharged from further consideration of S. 2090, and the Senate proceed to its immediate consideration.

The PRESIDING OFFICER. Without objection, it is so ordered.

The clerk will report the bill by title. The legislative clerk read as follows:

A bill (S. 2090) to amend the Indian Law Enforcement Reform Act to extend the period of time provided to the Indian Law and Order Commission to produce a required report, and for other purposes.

There being no objection, the Senate proceeded to consider the bill.

Mr. BENNET. Mr. President, I further ask that the bill be read a third time and passed, the motion to reconsider be laid upon the table, with no intervening action or debate, and that any statements related to this measure be printed in the RECORD.

The PRESIDING OFFICER. Without objection, it is so ordered.

The bill (S. 2090) was ordered to be engrossed for a third reading, was read the third time, and passed, as follows:

S. 2090

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,*

# SECTION 1. REPORT OF INDIAN LAW AND ORDER COMMISSION.

(a) IN GENERAL.—Section 15(f) of the Indian Law Enforcement Reform Act (25 U.S.C. 2812(f)) is amended in the matter preceding paragraph (1) by striking “2 years” and inserting “3 years”.

(b) TECHNICAL AMENDMENT.—Section 15(e) of the Indian Law Enforcement Reform Act (25 U.S.C. 2812(e)) is amended in the matter preceding paragraph (1) by striking “paragraph (1)” and inserting “subsection (d)”.

## NATIONAL AIRBORNE DAY

Mr. BENNET. Mr. President, I ask unanimous consent that the Senate now proceed to the consideration of S. Res. 527 which was submitted earlier today.

The PRESIDING OFFICER. The clerk will report the resolution by title.

The legislative clerk read as follows:

A resolution (S. Res. 527) designating August 16, 2012, as “National Airborne Day.”

There being no objection, the Senate proceeded to consider the resolution.

Mr. BENNET. Mr. President, I ask unanimous consent that the resolution be agreed to, the preamble be agreed to, and the motions to reconsider be laid upon the table.

The PRESIDING OFFICER. Without objection, it is so ordered.

The resolution (S. Res. 527) was agreed to.

The preamble was agreed to.

The resolution, with its preamble, reads as follows:

S. RES. 527

Whereas the members of the airborne forces of the Armed Forces of the United States have a long and honorable history as bold and fierce warriors who, for the national security of the United States and the defense of freedom and peace, project the ground combat power of the United States by air transport to the far reaches of the battle area and to the far corners of the world;

Whereas the experiment of the United States with airborne operations began on June 25, 1940, when the Army Parachute Test Platoon was first authorized by the Department of War, and 48 volunteers began training in July 1940;

Whereas August 16 marks the anniversary of the first official Army parachute jump,

which took place on August 16, 1940, to test the innovative concept of inserting United States ground combat forces behind a battle line by means of a parachute;

Whereas the success of the Army Parachute Test Platoon in the days immediately before the entry of the United States into World War II validated the airborne operational concept and led to the creation of a formidable force of airborne formations that included the 11th, 13th, 17th, 82nd, and 101st Airborne Divisions;

Whereas, included in those divisions, and among other separate formations, were many airborne combat, combat support, and combat service support units that served with distinction and achieved repeated success in armed hostilities during World War II, and provide the lineage and legacy of many airborne units throughout the Armed Forces;

Whereas the achievements of the airborne units during World War II prompted the evolution of those units into a diversified force of parachute and air-assault units that, over the years, have fought in Korea, Vietnam, Grenada, Panama, the Persian Gulf region, and Somalia, and have engaged in peace-keeping operations in Lebanon, the Sinai Peninsula, the Dominican Republic, Haiti, Bosnia, and Kosovo;

Whereas, since the terrorist attacks of September 11, 2001, the members of the United States airborne forces, including members of the XVIII Airborne Corps, the 82nd Airborne Division, the 101st Airborne Division, the 173rd Airborne Brigade Combat Team, the 4th Brigade Combat Team (Airborne) of the 25th Infantry Division, the 75th Ranger Regiment, special operations forces of the Army, Marine Corps, Navy, and Air Force, and other units of the Armed Forces, have demonstrated bravery and honor in combat, stability, and training operations in Afghanistan and Iraq;

Whereas the modern-day airborne forces also include other elite forces composed of airborne trained and qualified special operations warriors, including Army Special Forces, Marine Corps Reconnaissance units, Navy SEALs, and Air Force combat control and para-rescue teams;

Whereas, of the members and former members of the United States airborne forces, thousands have achieved the distinction of making combat jumps, dozens have earned the Medal of Honor, and hundreds have earned the Distinguished Service Cross, the Silver Star, or other decorations and awards for displays of heroism, gallantry, intrepidity, and valor;

Whereas the members and former members of the United States airborne forces are all members of a proud and honorable tradition that, together with the special skills and achievements of those members, distinguishes the members as intrepid combat parachutists, air assault forces, special operation forces, and, in the past, glider troops;

Whereas individuals from every State in the United States have served gallantly in the airborne forces, and each State is proud of the contributions of its paratrooper veterans during the many conflicts faced by the United States;

Whereas the history and achievements of the members and former members of the United States airborne forces warrant special expressions of the gratitude of the people of the United States; and

Whereas, since the airborne forces, past and present, celebrate August 16 as the anniversary of the first official jump by the Army Parachute Test Platoon, August 16 is an appropriate day to recognize as National Airborne Day: Now, therefore, be it

*Resolved*, That the Senate—

(1) designates August 16, 2012, as “National Airborne Day”; and

(2) calls on the people of the United States to observe National Airborne Day with appropriate programs, ceremonies, and activities.

## 100TH ANNIVERSARY OF THE AMERICAN PODIATRIC MEDICAL ASSOCIATION

Mr. BENNET. Mr. President, I ask unanimous consent that the Senate proceed to S. Res. 528, submitted earlier today.

The PRESIDING OFFICER. The clerk will report the resolution by title.

The legislative clerk read as follows:

A resolution (S. Res. 528) recognizing the 100th anniversary of the American Podiatric Medical Association, the preeminent organization representing podiatric medicine and surgery, celebrating its achievements, and encouraging the association to continue providing guidance on foot and ankle health issues to the people of the United States and of the world.

There being no objection, the Senate proceeded to consider the resolution.

Mr. BENNET. Mr. President, I ask unanimous consent the resolution be agreed to, the preamble be agreed to, the motions to reconsider be laid upon the table, with no intervening action or debate, and any statements be printed in the RECORD.

The PRESIDING OFFICER. Without objection, it is so ordered.

The resolution (S. Res. 528) was agreed to.

The preamble was agreed to.

The resolution, with its preamble, reads as follows:

S. RES. 528

Whereas, in 1912, Alfred Joseph was the driving force behind the establishment of the National Association of Chiropodists (referred to as the “NAC” in this preamble), an organization dedicated to the needs and educational standards of chiropodists and to advancing and advocating for the profession of podiatric medicine and surgery for the benefit of its members and the public, and was elected the first president of the NAC;

Whereas, by 1922, most States had passed laws regulating the professional practice of chiropody;

Whereas, in 1922, the NAC began publishing the Journal of the National Association of Chiropodists and the NAC’s Council on Education began its first college accreditation activities;

Whereas, in 1943, the NAC ran an advertisement campaign in Life magazine highlighting the efforts of podiatrists to keep United States soldiers marching;

Whereas, in 1957, the NAC was renamed the American Podiatry Association (referred to as the “APA” in this preamble);

Whereas, in 1959, the APA established the Educational Foundation to advance the growth and stability of podiatric medicine through student scholarships and increased national awareness of foot and ankle health;

Whereas, in 1967, podiatric physicians were included as covered providers under the Medicare program under title XVIII of the Social Security Act (42 U.S.C. 1395 et seq.);

Whereas, in 1971, all the colleges of podiatric medicine began granting the DPM (doctor of podiatric medicine) degree to students graduating from 4 years of podiatric medical training;